

**SPARTANBURG COMMUNITY COLLEGE  
STATE GRANTS AND SCHOLARSHIPS**

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**Independent Accountants' Report On  
Applying Agreed-Upon Procedures  
September 10, 2015**



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To the Management of Spartanburg Community College  
Spartanburg, South Carolina

We have performed the procedures enumerated below, which were agreed to by the management of Spartanburg Community College and by the SC Commission on Higher Education to determine that systems are in place to adequately administer recipient awards in accordance with the provisions of the act, regulations, pertinent statutes, and program guidelines of the Legislative Incentive for Future Excellence (LIFE) Scholarship, South Carolina Need-based Grants Program (SCNBG) and the Lottery Tuition Assistance Program (LTA). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested of for any other purpose.

The procedures and associated findings are as follows:

**Procedures**

1. We obtained the listing of Legislative Incentive for Future Excellence (LIFE), South Carolina Need-based Grants Program (SCNBG) and Lottery Tuition Assistance (LTA) scholarship recipients.
2. We selected a sample of 75 prorated based on the dollar amount of funding for each grant or scholarship to be tested.
3. We obtained a copy of the College's policy for awarding grants and scholarships.

**GENERAL ELIGIBILITY**

**Procedures:**

4. We determined if the student met the following general eligibility criteria to receive grants or scholarships by obtaining the certification signed by the student or the student aid report (SAR).
  - Resident of South Carolina for the purposes of in-state tuition, SC residency at the time of high school graduation and the time of enrollment (as appropriate for the scholarship being reviewed), or as a resident exception per SC Code of Regulation Chapter 62, Article V (62.600 – 62.612) – Determination of Rates of Tuition and Fees.
  - A US Citizen
  - Did not owe a refund or repayment on any state or federal financial aid.
  - Not in default on a federal student loan.
  - Never been convicted of any felonies.

**Findings:**

No exceptions noted.

### **INITIAL ELIGIBILITY**

#### **Procedures:**

5. We determined if the student met the initial eligibility requirements:

#### **LIFE Scholarship**

- We determined if the student met two of the following criteria for first-time entering freshman by obtaining a copy of the high school diploma or record of the scores obtained by the admissions office.
  - Earned 3.0 GPA upon high school graduation.
  - Scored at least 1100 on SAT or 24 on the ACT.
  - Ranked in the top 30% of the graduating class.

#### **SC Need-based Grants Program**

- We determined if the student completed the Free Application for Federal Student Aid FAFSA by obtaining a student aid report (SAR).
- Verified that the student maintained a GPA of 2.0 or above and completed 24 credit hours in the current academic year or completed 12 credit hours for a part-time student by obtaining a copy of the unofficial transcript.
- We verified that the student receiving SCNBG is enrolled in more than 6 credit hours during one term by looking at the "SASM" screen in the "Datatel" program.
- We verified that the student has not been awarded their first baccalaureate degree by obtaining a copy of the unofficial transcript or by looking at the "SASM" screen in the "Datatel" system.

#### **Lottery Tuition Assistance**

- We determined if the student filed the Free Application for Federal Student Aid (FAFSA) and completed the process to determine eligibility for federal student aid or completed a FAFSA waiver each academic year by obtaining a student aid report (SAR) or the signed waiver form.
- We verified that the student is enrolled or accepted for enrollment as a part-time or full-time student in a diploma, certificate, or an associate's degree program by obtaining the degree audit or by looking at the "SASM" screen in the "Datatel" program.
- We verified that the student receiving LTA is enrolled in more than 6 credit hours during one term by looking at the "SASM" screen in the "Datatel" program.
- We verified that the student is making satisfactory academic progress toward completion of the requirements of the program as provided by Title IV regulations by looking at the "SAP" screen in the "Datatel" Program or by obtaining a copy of the unofficial transcript.

**Lottery Tuition Assistance, continued**

- We determined that the student is not a LIFE scholarship recipient.
- We determined that the student did not receive LTA for more than one certificate, diploma, or degree earned within any five-year period unless it constitutes progress in the same field of study by looking at the "SASM" screen in the "Datatel" system.

**Findings:**

No exceptions noted.

**CONTINUED ELIGIBILITY**

**Procedures**

6. We determined if the student continued to be eligible based on the following eligibility requirements:

**LIFE Scholarship**

- We verified that the student earned at least 3.0 "LIFE GPA" by the end of the academic year.
- We verified that the student met the annual credit hour requirement (or its equivalent) by the end of the academic year based on the initial college enrollment.
- We verified that the student completed the annual re-certification(s) regarding residency, convictions, defaults, and transcripts.

**SC Need-Based Grant**

- We verified that the student filed a FAFSA or completed the FAFSA waiver and provided any appropriate supporting documentation required by the College.
- We verified that the student earned at least a cumulative 2.0 GPA by the end of each regular academic year.
- We verified that the student completed the annual re-certification(s) regarding residency, convictions, defaults, and transcripts.

**Lottery Tuition Assistance**

- We verified that the student filed a FAFSA or completed the FAFSA waiver and provided any appropriate supporting documentation required by the College.
- We verified that the student is meeting the satisfactory academic progress as established by the institution for the purpose of complying with Title IV regulation for continued eligibility to receive LTA.
- We verified that the student completed the annual re-certification(s) regarding residency, convictions, defaults, and transcripts.

**Findings:**

No exceptions noted.

## **RECORD RETENTION**

### **Procedures**

7. We determined if the College retained in the files the following information for each recipient:

- Signed forms (or electronic acknowledgement) certifying that he/she is a legal resident of South Carolina or an eligible resident exception.
- Certification that the student has no convictions of felonies and/or a second or subsequent alcohol/ drug-related misdemeanor offense.
- Certification that the student has not defaulted and does not owe a refund or repayment on any federal or state financial aid.
- All transcripts from previous and current institutions attended.

### **Findings:**

No exceptions noted.

## **AWARD AMOUNT**

### **Procedures**

8. We determined that the award did not exceed cost of attendance (Title IV methodology) and did not exceed maximum allowable amounts per scholarship/grant regulations by obtaining the student's financial aid cost of attendance, award letter, and the student account history.

We verified that the student award did not exceed the eligible amount per academic year by viewing the "AIDE" screen in the "Datatel" system.

## **SCNBG**

We verified that the grant was not applied to a second baccalaureate degree or to a graduate course work, unless the graduate coursework is required as part of a program of study.

### **Findings:**

No exceptions noted.

### **Procedures**

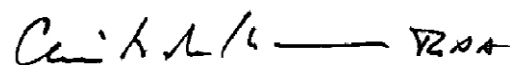
9. We determined that the award was applied after all other gift/federal/state aid (if applicable).

### **Findings:**

No exceptions noted.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the College management's compliance with the provisions of the act, regulations, pertinent statutes, and program guidelines of LIFE Scholarship, SC Need-Based Grant and Lottery Tuition Assistance. Accordingly, we do not express such an opinion. Had we been engaged to perform additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Spartanburg Community College management and the SC Commission on Higher Education and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "C. H. H. / 16" followed by a horizontal line and the word "Rosa".

September 10, 2015